



STATE APPEAL BOARD – CEDAR RAPIDS BUDGET APPEAL

Background. The [City of Cedar Rapids](#) published its proposed FY 2016 budget summary in the [Cedar Rapids Gazette](#). The budget was adopted at a public meeting on March 12, 2015. A petition protesting the certified FY 2016 City of Cedar Rapids budget was filed with the [Linn County Auditor](#) on March 25, 2015. The petition was received by the [State Appeal Board](#) on March 30, 2015.

Motion to Dismiss. The City of Cedar Rapids filed a motion to dismiss the appeal, claiming the protest was not signed by the proper number of registered voters as required in Iowa Code section [384.19](#) and the State Appeal Board's administrative rules. Therefore, the City of Cedar Rapids claimed the State Appeal Board lacked the authority to hear the appeal. The State Appeal Board denied the motion to dismiss the appeal, after consideration of the accompanying documentation, the arguments presented by the parties, and advice from the [Office of the Attorney General](#).

Local Hearing. A panel of representatives from the Treasurer of State ([TOS](#)), Department of Management ([DOM](#)), and [Auditor of State](#) held a hearing on April 7, 2015, pursuant to Iowa Code section [384.19](#) and Iowa Code chapter [24](#). The panel received testimony and documentation from the petitioners and the City of Cedar Rapids. The panel concluded the State Appeal Board has jurisdiction over the appeal under Iowa Code sections [24.28](#) and [384.19](#). The petitioners failed to meet the burden of proof for any of the requested expenditure reductions. The basis of the decision cited Iowa Code sections [24.28](#), [24.30](#), [372.8](#), [372.13](#), [384.24](#), [384.84](#)(1), and chapter [75](#).

Decision. The State Appeal Board met April 24, 2015, in special session to hear the City of Cedar Rapids budget protest. Based on the information provided by the parties involved in the matter and the Iowa Code, the State Appeal Board sustained the City of Cedar Rapids FY 2016 budget as adopted.

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